

# United States Bankruptcy Court Eastern District of Michigan

In re Pro Golf of America, Inc.

Debtor(s)

Case No. \_\_\_\_\_

Chapter 11

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Ronald N. Silberstein, CPA, PLLC 30201 Orchard Lake Road, Ste. 150 Farmington, MI 48334	Ronald N. Silberstein, CPA, PLLC 30201 Orchard Lake Road, Ste. 150 Farmington, MI 48334	Judgment		1,320,168.00
DLA Piper Rudnick Gray Cary US LLP 203 N. LaSalle St., Ste. 1900 Chicago, IL 60601-1293	DLA Piper Rudnick Gray Cary US LLP 203 N. LaSalle St., Ste. 1900 Chicago, IL 60601-1293	Trade Payable	Contingent Disputed	110,562.66
Jeffrey Meek, Esq. 38705 W. Seven Mile Rd., Ste. 400 Livonia, MI 48152	Jeffrey Meek, Esq. 38705 W. Seven Mile Rd., Ste. 400 Livonia, MI 48152	Trade Payable		52,508.00
Glast, Philips & Munay 2200 One Galleria Tower 13355 Noel Rd. L.B. 48 Dallas, TX 75240-1518	Glast, Philips & Munay 2200 One Galleria Tower 13355 Noel Rd. L.B. 48 Dallas, TX 75240-1518			50,000.00
Alfred & Elizabeth Gilbert, Jr. 233 Farley Rd. Hollis, NH 03049	Alfred & Elizabeth Gilbert, Jr. 233 Farley Rd. Hollis, NH 03049	Franchise Deposit Owed Nashua, NH		49,500.00
Thomas Jr. & Kathleen Dodgen 3/D Amherst Ct. West Palm Beach, FL 33411	Thomas Jr. & Kathleen Dodgen 3/D Amherst Ct. West Palm Beach, FL 33411	Franchise Deposit Owed Auburn, AL		49,500.00
Glast, Phillips & Murray 2200 One Galleria Tower 13355 Noel Road L.B. 48 Dallas, TX 75240	Glast, Phillips & Murray 2200 One Galleria Tower 13355 Noel Road L.B. 48 Dallas, TX 75240	Trade Payable		38,554.47
Mars Marketing c/o James Zellen, Esq. 39520 Woodward Ave., Ste. 205 Bloomfield Hills, MI 48304	Mars Marketing c/o James Zellen, Esq. 39520 Woodward Ave., Ste. 205 Bloomfield Hills, MI 48304			38,500.00
UHY, LLP 26200 American Dr., Ste. 500 Southfield, MI 48034	UHY, LLP 26200 American Dr., Ste. 500 Southfield, MI 48034			36,250.00

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Mars Advertising c/o James Zellen 39520 Woodward Ave., Ste. 205 Bloomfield Hills, MI 48304	Mars Advertising c/o James Zellen 39520 Woodward Ave., Ste. 205 Bloomfield Hills, MI 48304	Trade Payable		36,000.00
Marie Rainwater c/o Glast, Phillips & Murray 2200 One Galleria Tower 13355 Noel Road LB 48 Dallas, TX 75240	Marie Rainwater c/o Glast, Phillips & Murray 2200 One Galleria Tower Dallas, TX 75240	Trade Payable		10,000.00
Dykema Gossett PLLC 400 Renaissance Center Detroit, MI 48243	Dykema Gossett PLLC 400 Renaissance Center Detroit, MI 48243	Trade Payable		7,898.36
Plunkett & Cooney 38505 Woodward, Ste. 200 Bloomfield Hills, MI 48304	Plunkett & Cooney 38505 Woodward, Ste. 200 Bloomfield Hills, MI 48304	Trade Payable		6,365.59
Quantum Graphics, Inc. 49752 Oakland Drive Shelby Township, MI 48315	Quantum Graphics, Inc. 49752 Oakland Drive Shelby Township, MI 48315	Trade Payable		5,480.96
Scout & Christina Trim 38124 Charwood Sterling Heights, MI 48312	Scout & Christina Trim 38124 Charwood Sterling Heights, MI 48312	Trade Payable		5,000.00
Donald & Dana Lucas 4229 Colorado Ave., N.W. Washington, DC 20011-4240	Donald & Dana Lucas 4229 Colorado Ave., N.W. Washington, DC 20011-4240	Franchise Deposit Owed Silversprings, MD		5,000.00
Nancy Jo Martin 1201 Nashville Pike Gallatin, TN 37066	Nancy Jo Martin 1201 Nashville Pike Gallatin, TN 37066	Franchise Deposit Owed Gallatin, TN		5,000.00
Eric A. Mashlan 975 Ala Lilikoi St. 401 Honolulu, HI 96818	Eric A. Mashlan 975 Ala Lilikoi St. 401 Honolulu, HI 96818	Franchise Deposit Owed Honolulu, HI		5,000.00
UHY LLP, MI Certified Public Accountants 2311 Payshphere Circle Chicago, IL 60674	UHY LLP, MI Certified Public Accountants 2311 Payshphere Circle Chicago, IL 60674	Trade Payable		4,732.00
Pro Golf of Bend 100 NE Bend River Mall Ave., Ste. 102 Bend, OR 97701	Pro Golf of Bend 100 NE Bend River Mall Ave., Ste. 102 Bend, OR 97701	Marketing monies owed to franchises		2,716.68

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Vice President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date December 27, 2006Signature /s/ Robert L. Merget

Robert L. Merget

Vice President

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.